

<u>2004 PAY DATES***</u>	<u>2004 STATE HOLIDAYS</u>	<u>2004 FEDERAL HOLIDAYS</u>	<u>IRS \$100,000 Next-Day Deposit Rule date*</u>
Friday - January 9, 2004	Thursday - January 1, 2004	Thursday - January 1, 2004	Monday – January 12, 2004
Monday - January 26, 2004	Monday - January 19, 2004	Monday - January 19, 2004	Tuesday – January 27, 2004
Tuesday - February 10, 2004			Wednesday – February 11, 2004
Wednesday - February 25, 2004	Monday - February 16, 2004	Monday - February 16, 2004	Thursday – February 26, 2004
Wednesday - March 10, 2004			Thursday – March 11, 2004
Thursday - March 25, 2004			Friday – March 26, 2004
Friday - April 9, 2004			Monday – April 12, 2004
Monday - April 26, 2004			Tuesday – April 27, 2004
Monday - May 10, 2004			Tuesday - May 11, 2004
Tuesday - May 25, 2004	Monday - May 31, 2004	Monday - May 31, 2004	Wednesday - May 26, 2004
Thursday - June 10, 2004			Friday - June 11, 2004
Friday - June 25, 2004			Monday - June 28, 2004
Friday - July 9, 2004	Monday - July 5, 2004	Monday - July 5, 2004	Monday - July 12, 2004
Monday - July 26, 2004			Tuesday - July 27, 2004
Tuesday – August 10, 2004			Wednesday – August 11, 2004
Wednesday - August 25, 2004			Thursday - August 26, 2004
Friday – September 10, 2004	Monday - September 6, 2004	Monday – September 6, 2004	Monday – September 13, 2004
Friday – September 24, 2004			Monday – September 27, 2004
Friday - October 8, 2004**		Monday – October 11, 2004	Tuesday – October 12, 2004
Monday - October 25, 2004			Tuesday - October 26, 2004
Wednesday - November 10, 2004	Thursday - November 11, 2004	Thursday - November 11, 2004	Friday - November 12, 2004
Wednesday - November 24, 2004	Thursday & Friday – November 25 & 26, 2004	Thursday - November 25, 2004	Friday – November 26, 2004
Friday - December 10, 2004			Monday – December 13, 2004
Thursday - December 23, 2004	Friday – December 24, 2004 Friday – December 31, 2004 (Holiday for 1/1/'05)	Friday - December 24, 2004***	Friday – December 24, 2004***

*For agencies with a payday deposit liability greater than \$100,000. The federal and state holidays are confirmed unless something in the future would change it.

**Because there is a Federal Reserve banking holiday on Monday, October 11, the pay date must be set the previous Friday, October 8 even though October 11 is a state working day. NACHA rules require that the Effective Date (settlement date) for an ACH (direct deposit) file to the receiving financial institution must occur on a banking date. In addition, most financial institutions will not be open October 11 although some will be for client customer service.

*** Per confirmation w/OST & FRB Holiday Services Calendar (<http://www.frb services.org/Industry/Holidays.cfm>), though the Federal Reserve holiday is 12/25/04, Federal Reserve Banks and branches will be open the preceding Friday when the holiday falls on Saturday. 3/10/'03 Update.

*****Official designated pay dates are available from OFM by July 1 of the previous calendar year.** Contact your agency's assigned OFM accounting consultant for information on future years estimated pay dates.